## **REMARKS**

## I. STATUS OF THE CLAIMS

Claims 1, 2, 4, 5, 9, 10, 12 and 13 are pending in this application, the independent claims being claims 1 and 9. By this Amendment, claims 2 and 10 are canceled, and claims 1, 4, 9 and 12 are amended. Claims 3, 6-8, 11 and 14-16 previously were canceled.

## II. SUMMARY OF THE OFFICIAL ACTION

In the Official Action, claims 1, 2, 4 and 5 were rejected under 35 U.S.C. §101, as directed to non-statutory subject matter, and claims 1, 2, 4, 5, 9, 10, 12 and 13 were rejected under 35 U.S.C. §112, second paragraph, as indefinite. Claims 1, 5, 9 and 13 were rejected under 35 U.S.C. §103(a), as unpatentable over Figs. 9-12 of the present application and the corresponding written disclosure ("Applicants' admitted prior art") in view of U.S. Patent No. 6,119,080 (Liu).

Reconsideration and withdrawal of the rejections respectfully are requested in view of the above amendments and the following remarks.

#### III. ALLOWABLE SUBJECT MATTER

Applicants gratefully acknowledge the Examiner's apparent indication that the application contains allowable subject matter, and that claims 2, 4, 10 and 12 are allowable over the prior art. In this regard, Applicants' understanding is based on the fact that, although claim 2 and 4 were rejected under §101 as directed to non-statutory subject matter, and claims 2, 4, 10 and 12 were rejected under 35 U.S.C. §112, second paragraph, as indefinite, the subject matter of these claims appears to have been examined and these claims were not rejected over any prior art.

# IV. CLAIM AMENDMENTS

Without conceding the propriety of the rejections, and solely to advance prosecution of the present application to issue, claims 2 and 10 have been canceled herein without

prejudice to or disclaimer of the subject matter recited therein, and independent claims 1 and 9 have been amended more clearly to recite various novel features of the claimed invention, with particular attention to the Examiner's comments. Support for the amendments may be found in the original application. In particular, independent claim 1 has been amended to recite features previously recited in original dependent claim 2; similarly, independent claim 9 has been amended to recite features previously recited in dependent claim 10. No new matter has been added.

In this regard, without conceding the propriety of the §101 rejection, independent claim 1 further has been amended more clearly to recite a computer implemented method for decoding a digital signal from a frequency domain to a time domain, including the step of inputting a digital signal, the step of determining side information including information regarding decoding of a data block, and switching a processing method for generating an output digital signal in a time domain on the basis of the side information, and the step of outputting the output digital signal. Applicants respectfully submit that such method satisfies the requirements under §101, for example, as a claim that includes a specific computer and includes a step that results in a limitation to a practical application. Favorable consideration respectfully is requested.

The rejection under 35 U.S.C. §112, second paragraph, respectfully is traversed.

Nevertheless, without conceding the propriety of the rejection, independent claims 1 and 9 further have been amended to improve their form, with particular attention to the Examiner's comments. No new matter has been added.

For the above reasons, Applicants submit that independent claims 1 and 9 are allowable over the prior art.

Claims 4, 5, 12 and 13 depend from claims 1 and 9, respectively, and are believed allowable for the same reasons. Moreover, each of these dependent claims recites additional

features in combination with the features of its respective base claim, and is believed allowable in its own right. Individual consideration of the dependent claims respectfully is requested.

#### V. ENTRY UNDER 37 C.F.R. 1.116

Entry of the amendments is proper under 37 CFR §1.116 since the amendments: (a) place the application in condition for allowance (for the reasons discussed herein); (b) do not raise any new issue requiring further search and/or consideration (as the amendments amplify issues previously discussed throughout prosecution); (c) satisfy a requirement of form asserted in the previous Office Action; (d) do not present any additional claims without canceling a corresponding number of finally rejected claims; and (e) place the application in better form for appeal, should an appeal be necessary. The amendments are necessary and were not earlier presented because they are made in response to arguments raised in the final rejection. Entry of the amendments is thus respectfully requested.

## VI. CONCLUSION

Applicants believe the present Amendment is responsive to each of the points raised by the Examiner in the Official Action, and submit that the application is in condition for allowance. Favorable consideration of the claims and passage to issue of the present application at the Examiner's earliest convenience earnestly are solicited.

Should the Examiner believe that anything further would be desirable in order to place this application in even better condition for allowance, the Examiner is invited to contact the undersigned at the telephone number set forth below.

Respectfully submitted,

James A. Oliff

Registration No. 27,075

Joel S. Armstrong Registration No. 36,430

JAO:JSA/tje

Date: March 2, 2006

OLIFF & BERRIDGE, PLC P.O. Box 19928 Alexandria, Virginia 22320 Telephone: (703) 836-6400 DEPOSIT ACCOUNT USE
AUTHORIZATION
Please grant any extension
necessary for entry;
Charge any fee due to our
Deposit Account No. 15-0461